

**EVIDENCE OF TRANSFER OF CLAIM**

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Drake Low Volatility Master Fund Ltd.

Drake Low Volatility Master Fund Ltd., having offices located at 660 Madison Avenue, 16th Floor, New York, New York 10065 ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of an Assignment of Claim agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to JPMORGAN CHASE BANK, N.A., with offices located at Mail Code: NY1-A436, One Chase Manhattan Plaza, Floor 26, New York, New York 10005, ATTN: Susan McNamara ("Buyer"), all right, title and interest in and to the claims of Seller against LEHMAN BROTHERS HOLDINGS INC. (and its affiliates) in the amount of \$1,125,256.42, docketed as Claim No. 32455 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (JMP) (jointly administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional assignment and sale and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as of the 23rd day of December, 2010.

**Drake Low Volatility Master Fund Ltd.**

WITNESS:

Marlin Reyes  
(Signature)

Name: Marlin Reyes  
Title: Associate  
(Print name and title of witness)

By: [Signature]  
(Signature of authorized corporate officer)

Name: Ar Long Fuillace  
Title: CEO  
Tel.: 212.756-1282

**JPMorgan Chase Bank, N.A.**

WITNESS:

Alexander Wilk  
(Signature)

Name: Alexander Wilk  
Title: Associate  
(Print name and title of witness)

By: [Signature]  
(Signature of authorized corporate officer)

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Tel.: Michael Economos  
Authorized Signatory

**EVIDENCE OF TRANSFER OF CLAIM**

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Drake Low Volatility Master Fund Ltd.

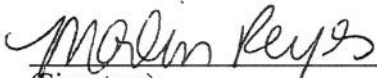
Drake Low Volatility Master Fund Ltd., at 660 Madison Avenue, 16th Floor, New York, New York 10065 ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of an Assignment of Claim agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to JPMORGAN CHASE BANK, N.A., with offices located at Mail Code: NY1-A436, One Chase Manhattan Plaza, Floor 26, New York, New York 10005, ATTN: Susan McNamara ("Buyer"), ("Buyer"), all right, title and interest in and to the claims of Seller against LEHMAN BROTHERS SPECIAL FINANCING INC. (and its affiliates) in the amount of \$1,125,256.42, docketed as Claim No. 32454 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13888 (JMP) (jointly administered under Case No. 08-13555).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional assignment and sale and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

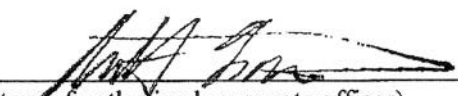
IN WITNESS WHEREOF, dated as of the 23rd day of December, 2010.

**Drake Low Volatility Master Fund Ltd.**

WITNESS:

  
(Signature)

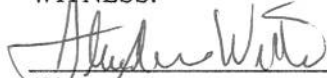
Name: Marlin Reyes  
Title: Associate  
(Print name and title of witness)

By:   
(Signature of authorized corporate officer)


Name: Anthony Failla  
Title: CEO  
Tel.: 212-756-1282

**JPMorgan Chase Bank, N.A.**

WITNESS:

  
(Signature)

Name: Alexander Wilk  
Title: Associate  
(Print name and title of witness)

By:   
(Signature of authorized corporate officer)

Name: Michael Economos  
Title: Authorized Signatory  
Tel.: \_\_\_\_\_